3. Chandausi
4. Dehradun
5. Ghaziabad
6. Haldwani
7. Hardwar
8. Mathura
9. Meerut
10. Modinagar
11. Moradabad
12. Muzaffarnagar
13. Pithoragarh
14. Rampur
15. Roorkee
16. Shamli

III. VARANASI DIVISION

1. Akbarpur
2. Azamgarh
3. Ballia
4. Basti
5. Balrampur
6. Bahraich
7. Cotton Mills, Varanasi
8. Deoria
9. Ghazipur
10. Gyanvapi, Varanasi
11. Golghar, Gorakhpur
12. Lahurabir, Varanasi
13. Maya Bazar, Gorakhpur
14. Maunath Bhanjan
15. Pratapgarh
16. Sultanpur
17. Shaktinagar
18. Urdubazar, Gorakhpur.

Evasion of Income-tax

721. DR. MOHD. HASHIM KIDWAI: Will the Minister of FINANCE be pleased to state:

(a) what is the number of cases of income-tax evasion detected in the country during the last two financial years; and

(b) what are the details of action taken against the defaullters and the total amount involved in these cases?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA): (a) and (b) During the last two financial years the number of searches conducted by the Income-tax Department in the country and the results achieved thereof are as under:

Year	Searches conducted	Value of *prima-facie* unaccounted assets seized (Rs. in crores)	Amount of concealed income surrendered (Rs. in crores)
1986-87	7054	100.70	36 85
1987-88	8464	145.02	47.49*

(*The explanation to Section 271(1)(c) was amended to enable surrender of concealed income in the course of search operations w.e.f. 10-9-1986).

Appropriate action by way of imposition of penalty and initiation of prosecution proceedings is taker against the persons found to be evading taxes.